

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1374 be amended to read as follows:

- 1 Page 32, after line 42, begin a new paragraph and insert:
- 2 "SECTION 40. IC 6-8.1-7-2 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 2. (a) The department
- 4 may compile statistical studies from information derived from state tax
- 5 returns and may disclose the results of those studies. In addition, the
- 6 department may disclose statistical information from the state tax
- 7 returns to the governor, the general assembly, or another state agency,
- 8 for the purpose of allowing those governmental entities to conduct their
- 9 own statistical studies. **The department shall compile data on**
- 10 **business income, including income reported on an individual tax**
- 11 **return. The data must be organized in a manner that allows the**
- 12 **data to be selected by type of business activity, federal tax status,**
- 13 **and category of income regardless of the return used to report the**
- 14 **income. The department shall make the data available to the**
- 15 **legislative services agency and the budget agency in electronic**
- 16 **database format for their use in doing studies of business income**
- 17 **taxation.**
- 18 (b) Notwithstanding subsection (a), the department may not disclose
- 19 the results of any study and may not disclose any statistical information
- 20 if, as a result of that disclosure:
- 21 (1) the identity of a taxpayer who filed a return would be
- 22 disclosed;
- 23 (2) the identity of a taxpayer could reasonably be associated with

1 any of the information which was derived from his return for use
2 in a statistical study; or

3 (3) the ability of the department to obtain information from
4 federal tax returns would, in the department's judgment, be
5 jeopardized in any manner.

6 (c) Subject to the rules and regulations of the department, a person
7 may request information as to whether an individual filed an income
8 tax return pursuant to the Indiana income tax laws for a particular
9 taxable year. However, the department may not disclose that
10 information with respect to any taxable year until the close of the
11 calendar year following the year in which the return should have been
12 filed. As soon as practicable after the close of that calendar year, the
13 department shall inform the person making the request whether the
14 return was filed."

15 Renumber all SECTIONS consecutively.

(Reference is to HB 1374 as printed January 27, 2000.)

Representative Espich